What is claimed is:

a gate region having a gate electrode made of a material capable of being anodized and source drain regions made of a semiconductor, said method comprising the steps of:

forming a multilayer insulating film comprising at least two layer over said gate region and over said source-drain regions; and

forming holes in said multilayer insulating film by dry etching techniques so as to form tapered sections having tilt angles which decrease successively from said top insulating layer toward said bottom insulating layer of the film.

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